

Amendments to the Claims:

1. (Currently Amended) A soundproofing panel comprising a first wall positioned in contact with a fluid containing a source of noise and a second wall positioned in contact with a fluid in which the noise is to be attenuated, the panel further comprising at least one intermediate element between said first and second walls[[,]] and wherein the intermediate element comprises over at least a portion of its outline at least one element providing elastic coupling between the intermediate element and only the second wall, and a first layer of a compressible sound-absorbing material between said first wall and said intermediate element.

2. (Previously Presented) A panel according to claim 1, wherein said at least one element providing elastic coupling is situated only over the outline of the intermediate element or over at least a portion of said outline.

3. (Previously Presented) A panel according to claim 1, wherein the intermediate element is constituted by a rigid or semi-rigid intermediate plate interposed between a first layer and a second layer of sound-absorbing material, the assembly constituted by the intermediate plate and the two layers of sound-absorbing material being sandwiched between said first and second walls.

4. (Previously Presented) A panel according to claim 1, wherein at least one flexible element is a suspension stud made of flexible elastomer material.

5. (Original) A panel according to claim 4, including a plurality of suspension studs distributed along the periphery of the intermediate sheet.

6. (Previously Presented) A panel according to claim 3, wherein at least one flexible element is a strip of flexible elastomer material.

7. (Previously Presented) A panel according to claim 1, including a rigid frame secured to said second wall and wherein at least one flexible element is disposed between the frame and the intermediate element.

8. (Original) A panel according to claim 7, wherein at least one said flexible element is interposed between the frame and the intermediate element.

9. (Original) A panel according to claim 7, wherein at least one said flexible element is fixed between the inner outline of an opening in the frame and the periphery of the intermediate element.

10. (Original) A panel according to claim 3, including a rigid frame secured to the intermediate sheet, and wherein at least one said flexible element is fixed between the frame and the receiver wall.

11. (Original) A panel according to claim 7, wherein at least one flexible element is a flexible wall made up of one or more segments.

12. (Original) A panel according to claim 7, wherein the rigid frame is a cellular array of the honeycomb type presenting an array of cells, in particular hexagonal cells, sandwiched between two rigid plates.

13. (Original) A panel according to claim 7, wherein the rigid frame defines an internal cavity which is filled at least in part with soundproofing material.

14. (Original) A panel according to claim 7, wherein the rigid frame presents one or more openings, and wherein the panel includes an intermediate element covering at least the outer outline of the rigid frame.

15. (Original) A panel according to claim 7, wherein the rigid frame presents a plurality of openings, and wherein the panel comprises a plurality of intermediate elements, each covering one or more openings of the rigid frame.

16. (Original) A panel according to claim 14, wherein at least one said opening is filled with sound-absorbing material.